IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 162 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

DECOM MARKETING PVT. LTD.

Appearance:

Mr Akil Qureshi with MR MANISH R BHATT for Petitioner

NOTICE SERVED for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE A.R.DAVE

Date of decision: 21/09/2000

ORAL JUDGEMENT (Per A.R.Dave, J)

At the instance of the Revenue, the following

question has been referred to this court for its opinion under the provisions of Section 256(1) of the Income Tax Act, 1961 (hereinafter referred to as the Act).

"Whether, on the facts and in the circumstances of the case the Appellate Tribunal has been right in law in holding that contribution of Rs.40,265/- made to Human Resources Organisation Pvt.Ltd. provident fund is an allowable deduction in the hands of the assessee?

2. It has been fairly submitted by Learned Advocate Shri Akil Qureshi appearing for the Revenue that for the Assessment Years 1979-80 and 1980-81 for the same assessee, the said question had been referred to this Court and this Court, in Income Tax Reference No.266 of 1984 had decided the question referred to it against the Revenue and in favour of the assessee.

3. Looking to the fact that the assessee and the questions referred to this Court are same and the only difference is with regard to the assessment year, we need not take any different view in the matter and we answer the question in favour of the assessee and against the Revenue. The Reference stands disposed of in view of the above order with no order as to costs.

(D.M.Dharmadhikari, CJ)

(A.R.Dave, J)

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